

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re:**

**PURDUE PHARMA L.P., et al.,**

**Debtors.<sup>1</sup>**

**Chapter 11**

**Case No. 19-23649**

**(Jointly Administered)**

**CONSOLIDATED FIRST MONTHLY FEE STATEMENT OF GRANT THORNTON  
LLP FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED FOR SERVICES RENDERED AS TAX CONSULTANTS TO  
DEBTORS FOR THE PERIOD FROM JANUARY 20, 2021 TO JUNE 30, 2021**

**Name of Applicant:** Grant Thornton LLP (“**Grant Thornton**”)

**Authorized to Provide Professional Services to:** Debtors

**Date of Retention:** April 28, 2021 (*nunc pro tunc* to January 20, 2021)

**Consolidated Period for Which Compensation  
and Reimbursement is Sought:** January 20, 2021 through June 30, 2021 (“**Fee  
Period**”)

**Amount of Compensation Sought as Actual,  
Reasonable and Necessary:** \$48,926.50

**Total Compensation Requested in this Fee  
Statement:** \$39,141.20 (80% of \$48,926.50)

**Amount of Expense Reimbursement Sought as  
Actual, Reasonable and Necessary:** \$16,040.00

**Total Compensation (80%) and Expenses  
(100%) Requested in this Fee Statement:** \$55,181.20

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Pursuant to sections 327, 330 and 331 of chapter 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton, tax consultant for the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), submits this *Consolidated First Monthly Fee Statement of Grant Thornton LLP for Allowance of Compensation and Reimbursement of Expenses Incurred for Services Rendered as Tax Consultants to the Debtors for the Period from January 20, 2021 to June 30, 2021* (this “**Fee Statement**”).

By this Fee Statement, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$55,181.20, which is composed of: (i) compensation in the amount of \$39,141.20, representing 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period in the amount of \$48,926.50; plus (ii) reimbursement in the amount of \$16,040.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

**Itemization of Services Rendered and Disbursements Incurred**

1. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category. As reflected in **Exhibit A**, Grant Thornton consultants billed a total of

85.6 hours and incurred \$48,926.50 in fees during the Fee Period.<sup>2</sup> Pursuant to this Fee Statement, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$39,141.20.

2. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to this engagement, including the standard hourly rate for each consultant who rendered services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all services provided during the Fee Period is \$571.25.

3. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$16,040.00 in connection with providing professional services during the Fee Period and being retained in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention application.

Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the [sic] Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

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<sup>2</sup> In addition to the discounted hourly rates agreed to by Grant Thornton for this engagement, the compensation requested herein does not include over \$13,600 of fees incurred by Grant Thornton to research and clear conflicts and other administrative time related to its employment in these bankruptcy cases, nor does it include any in-house legal charges billed in connection with finalizing the employment application and addressing conflict inquiries.

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

4. Attached hereto as **Exhibits D1 through D3** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during Fee Period.

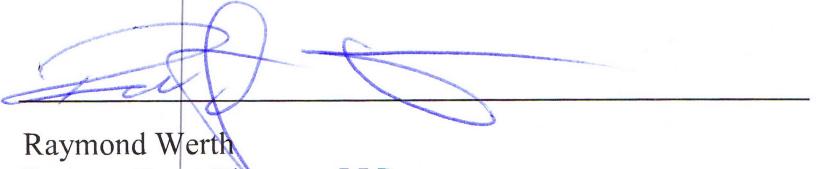
**Notice**

5. The Debtors will provide notice of this Fee Statement in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the amount of \$55,181.20, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$48,926.50) and 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement.

July 23, 2021  
Chicago, IL

**GRANT THORNTON LLP**



Raymond Werth  
Partner, Grant Thornton LLP

**EXHIBIT A**

**SUMMARY OF SERVICES BY CATEGORY**  
**(January 20, 2021 through June 30, 2021)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Tax Modeling	This category includes activities associated with modeling the future tax projections related to the post-emergence structure	D1	61.9	\$35,081.50
Exit Structure Analysis	This category includes activities associated with assessing income tax consequences of potential plan structure including liquidation of potential entities, maintaining employer identification numbers, etc.	D2	15.3	\$9,437.50
Engagement Management	This category includes activities associated with preparing engagement documents, reviewing interested parties list, billing, etc.	D3	8.4	\$4,407.50
<b>Total</b>			<b>85.6</b>	<b>\$48,926.50</b>

**EXHIBIT B**

**SUMMARY BY PROFESSIONAL**

LAST NAME	FIRST NAME	TITLE	TOTAL BILLED HOURS	HOURLY BILLING RATE	TOTAL COMPENSATION
Alex	Harrison	Associate	2.2	\$280	\$616.00
Angstadt	Brian	Senior Manager	29.9	\$650	\$19,435.00
Beck	Michael	Senior Manager	3.5	\$650	\$2,275.00
Cordonnier	Caleb	Senior Manager	0.5	\$650	\$325.00
Coyne	Thomas	Senior Manager	5.5	\$650	\$3,575.00
Daniel	Russell	Partner	4.1	\$765	\$3,136.50
Dodson	Jeffrey	Manager	1.5	\$570	\$855.00
Gillett	Julie Ann	Associate	3.0	\$280	\$840.00
Hughes	Laura Michael	Manager	6.7	\$570	\$3,819.00
Lohmann	Brianna	Associate	1.0	\$280	\$280.00
McNaull	Amberley	Senior Associate	23.5	\$460	\$10,810.00
Stockdale	Thomas	Senior Manager	2.2	\$650	\$1,430.00
Werth	Raymond	Partner	2.0	\$765	\$1,530.00
<b>TOTAL</b>			<b>85.60</b>		<b>\$48,926.50</b>

**EXHIBIT C**

**SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES**

<b><u>Category</u></b>	<b><u>Amount</u></b>
External Legal Counsel (See Attached Supporting Invoices)	\$16,040.00



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February 22, 2021

Invoice #39629

Due Upon Receipt

For Professional Services Rendered Through January 31, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/21/2021	KKF	Reviewed and responded to emails from J. Anderson re: employment in Purdue Pharma for new statement of work engagement and drafted proposed language for inclusion in same re: bankruptcy court employment procedures.	0.50	\$575.00	\$287.50
01/27/2021	KKF	Reviewed email from J. Andersen and drafted email to Purdue Pharma in-house counsel re: employment process.	0.20	\$575.00	\$115.00
01/29/2021	ISL	Review and address issues relating to employment.	0.40	\$675.00	\$270.00
	KKF	Telephone conference with C. Robertson re: employment issues (0.2). Telephone conference with R. Daniels re: same (0.2). Reviewed and responded to emails from C. Robertson and R. Daniels re: same (0.4).	0.80	\$575.00	\$460.00
01/30/2021	KKF	Reviewed and responded to email from C. Robertson re: materials for employment application, and draft email to R. Daniels re: same.	0.20	\$575.00	\$115.00
01/31/2021	KKF	Reviewed materials sent by Davis Polk re: employment applications and research same. Revised SOW for Grant Thornton review.	1.40	\$575.00	\$805.00
For professional services rendered			3.5 hrs	\$2,052.50	
<b>SUBTOTAL</b>					<b>\$2,052.50</b>
<b>Total amount of this bill</b>					<b>\$2,052.50</b>

Grant Thornton LLP

February 22, 2021

Invoice # 39629

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.40	\$675.00	\$270.00
Kelly K. Frazier	KKF	Of Counsel	3.10	\$575.00	\$1,782.50

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March 11, 2021

Invoice #40293

Due Upon Receipt

For Professional Services Rendered Through February 28, 2021

Matter: Purdue Pharma - Legal Services

Date	Initials	Description	Hours	Rate	Amount
02/09/2021	KKF	Researched and drafted employment application.	1.70	\$575.00	\$977.50
02/10/2021	KKF	Finalized draft of employment application and drafted declarations and exhibits accompanying motion (4.8); Drafted email to Grant Thornton team re: deadlines and open issues to finalize employment application (.6).	5.40	\$575.00	\$3,105.00
02/23/2021	KKF	Drafted emails to Grant Thornton team and counsel for Purdue Pharma re: status of employment application.	0.20	\$575.00	\$115.00
02/28/2021	KKF	Reviewed and responded to email from R. Werth re: additional employment by Purdue Pharma for state registrations.	0.10	\$575.00	\$57.50

For professional services rendered	7.4 hrs	\$4,255.00
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SUBTOTAL	\$4,255.00
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Total amount of this bill	\$4,255.00
Previous balance	\$2,052.50
	\$6,307.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	7.40	\$575.00	\$4,255.00

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April 20, 2021

Invoice #41334

Due Upon Receipt

For Professional Services Rendered Through March 31, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/01/2021	KKF	Reviewed and responded to multiple emails from J. Anderson and B. Angstadt re: employment issues in Purdue.	0.30	\$575.00	\$172.50
03/03/2021	KKF	Telephone conference with J. Anderson re: preparation of employment application (0.2). Exchange email correspondence with J. Anderson and R. Werth re: employment application, open items to complete preparation and strategy for missing Exhibit A to MSA (0.3).	0.50	\$575.00	\$287.50
03/09/2021	ISL	Review and address employment application.	0.30	\$675.00	\$202.50
	KKF	Revised employment application based on collective comments (0.5). Exchanged emails with GT team and Davis Polk re: open issues and timing to file application (0.3).	0.80	\$575.00	\$460.00
03/10/2021	KKF	Reviewed and responded to B. Angstadt re: revisions to employment application re: prepetition payments.	0.10	\$575.00	\$57.50
03/16/2021	KKF	Reviewed email and edits fro Davis Polk on employment application and forwarded same with comments to GT team.	0.30	\$575.00	\$172.50
03/21/2021	KKF	Finalized employment application and sent to both David Polk team and Grant Thornton team for final review.	1.40	\$575.00	\$805.00
03/23/2021	KKF	Exchanged emails with A. Romero-Wagner and R. Werth re: final employment application and required signatures (0.3). Exchanged emails with C. Robertson and J. Anderson re: UST requirements for supplemental disclosures (0.4).	0.70	\$575.00	\$402.50
03/25/2021	KKF	Telephone conference with C. Robertson re: UST and Committee objections to employment application (0.3). Follow-up email exchange with C. Robertson re: same (0.2).	0.50	\$575.00	\$287.50
03/26/2021	ISL	Telephone conference with clients regarding extensive conflict check.	1.00	\$675.00	\$675.00
	KKF	Telephone conference with I. Landsberg, C. Stathopoulos and J. Anderson re: UST objection on scope of conflicts search (0.5). Telephone conference with S. Blasco re: revisions to disclosure schedule (0.2).	0.70	\$575.00	\$402.50
	SRB	Edited disclosure table.	1.80	\$175.00	\$315.00

Grant Thornton LLP

April 20, 2021

Invoice # 41334

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/29/2021	KKF	Revised Werth Declaration to expand scope of conflicts disclosures and email to C. Robertson re: update on same.	1.20	\$575.00	\$690.00
03/30/2021	ISL	Review items relating to engagement agreement and employment application.	0.30	\$675.00	\$202.50
	KKF	Finalized revised documents for filing to send to David Polk and drafted emails to J. Anderson and C. Robertson re: same.	0.70	\$575.00	\$402.50
For professional services rendered			10.6 hrs		\$5,535.00
SUBTOTAL					\$5,535.00
Total amount of this bill					\$5,535.00
					\$6,307.50
Balance due upon receipt					\$11,842.50

#### Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	1.60	\$675.00	\$1,080.00
Kelly K. Frazier	KKF	Of Counsel	7.20	\$575.00	\$4,140.00
Sarah R. Blasco	SRB	Paralegal	1.80	\$175.00	\$315.00

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May 28, 2020

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Invoice #42053

Due Upon Receipt

For Professional Services Rendered Through April 30, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
04/05/2021	KKF	Drafted email to J. Anderson re Committee issues with disinterested parties list.	0.10	\$575.00	\$57.50
04/07/2021	KKF	Telephone conference with J. Anderson re Committee issues with disinterested parties list and drafted emails to I. Landsberg and C. Robertson re same.	0.20	\$575.00	\$115.00
	SRB	Reviewed previous employment applications in case for confirming changes to employment application.	0.20	\$175.00	\$35.00
04/08/2021	KKF	Telephone conference with J. Anderson re revisions to Disclosure Schedule, and email J. Anderson as follow-up re same (0.3). Researched Provident Financial connections in bankruptcy cases (0.2). Researched scope of disclosure for accountants (0.4).	0.90	\$575.00	\$517.50
04/09/2021	KKF	Revised Werth Declaration and Disclosure Schedule and exchange emails with J. Anderson and C. Robertson re same.	1.60	\$575.00	\$920.00
04/12/2021	ISL	Review employment application.	0.30	\$675.00	\$202.50
	KKF	Revised employment application, including with R. Werth signature to send to C. Robertson for filing.	0.60	\$575.00	\$345.00
04/25/2021	KKF	Exchanged correspondence with C. Robertson and B. Angstadt re status of employment order and submission of bills.	0.20	\$575.00	\$115.00
04/29/2021	ISL	Review and address status and filing of applications.	0.30	\$675.00	\$202.50
	KKF	Reviewed court revisions to employment application and forward same to Grant Thornton team with email explanation of changes (0.2). Researched fee application requirements and drafted emails to C. Robertson and B. Angstadt re same (1.4).	1.60	\$575.00	\$920.00

Grant Thornton LLP

May 28, 2021

Invoice # 42053

For professional services rendered	6.00 hrs	\$3,430.00
<b>SUBTOTAL</b>		<b>\$3,430.00</b>
Total amount of this bill		\$3,430.00
Previous balance		\$11,842.50
<b>Balance due upon receipt</b>		<b>\$15,272.50</b>

#### Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.60	\$675.00	\$405.00
Kelly K. Frazier	KKF	Of Counsel	5.20	\$575.00	\$2,990.00
Sarah R. Blasco	SRB	Paralegal	0.20	\$175.00	\$35.00

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June 29, 2021

Invoice #42475

Due Upon Receipt

For Professional Services Rendered Through May 31, 2021

Matter: Purdue Pharma - Legal Services

Date	Initials	Description	Hours	Rate	Amount
05/03/2021	ISL	Review and address examiner inquiries, etc.	0.20	\$675.00	\$135.00
	KKF	Followed-up on fee examiner contact and emailed J. Anderson and C. Robertson re: same.	0.10	\$575.00	\$57.50
For professional services rendered			0.3 hrs		\$192.50
<b>SUBTOTAL</b>					<b>\$192.50</b>
Total amount of this bill					<b>\$192.50</b>
Previous balance					<b>\$15,272.50</b>
Balance due upon receipt					<b>\$15,465.00</b>

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.20	\$675.00	\$135.00
Kelly K. Frazier	KKF	Of Counsel	0.10	\$575.00	\$57.50

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July 8, 2021

Invoice #43082

Due Upon Receipt

For Professional Services Rendered Through June 30, 2021

Matter: Purdue Pharma - Legal Services

Date	Initials	Description	Hours	Rate	Amount
06/01/2021	KKF	Reviewed Plan and Disclosure Statement filings for post-confirmation retention requirements and draft email to R. Werth and J. Anderson re: same.	1.00	\$575.00	\$575.00
For professional services rendered					1.0 hrs \$575.00
SUBTOTAL					\$575.00
Total amount of this bill					\$575.00
Previous balance					\$15,465.00
Balance due upon receipt					\$16,040.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	1.00	\$575.00	\$575.00

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**EXHIBIT D1**

**DETAILED TIME ENTRIES**

**(Project Category: Tax Modeling)**

Employee Name	Title	Date of Service	Project Category	Hours Charged	FINAL NARRATIVE
Angstadt, Brian	Senior Manager	1/25/2021	Tax Modeling	2.00	Research valuation for tax purposes
Angstadt, Brian	Senior Manager	1/26/2021	Tax Modeling	1.00	Internal Discussion w/ A McNaull and LM Hughes regarding taxable income models
Angstadt, Brian	Senior Manager	1/26/2021	Tax Modeling	0.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); T Coyne (GT) regarding taxable income models
Coyne, Thomas Peter	Senior Manager	1/26/2021	Tax Modeling	0.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); B Angstadt (GT) regarding taxable income models
Hughes, Laura Michael	Manager	1/26/2021	Tax Modeling	0.50	Internal Discussion w/ A McNaull and B Angstadt regarding taxable income models
McNaull, Amberley	Senior Associate	1/26/2021	Tax Modeling	1.00	Internal Discussion w/ LM Hughes and B Angstadt regarding taxable income models
Angstadt, Brian	Senior Manager	1/27/2021	Tax Modeling	1.00	Research valuation for tax purposes and review information request list
Hughes, Laura Michael	Manager	1/27/2021	Tax Modeling	1.00	Preparation of taxable income models
McNaull, Amberley	Senior Associate	1/27/2021	Tax Modeling	0.50	Preparation of taxable income models
Angstadt, Brian	Senior Manager	1/28/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); T Coyne and A McNaull (GT) regarding valuations for tax purposes
Coyne, Thomas Peter	Senior Manager	1/28/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); B Angstadt and A McNaull (GT) regarding valuations for tax purposes
Hughes, Laura Michael	Manager	1/28/2021	Tax Modeling	2.20	Preparation taxable income models
McNaull, Amberley	Senior Associate	1/28/2021	Tax Modeling	6.00	Preparation of taxable income models
McNaull, Amberley	Senior Associate	1/28/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); B Angstadt and T Coyne (GT) regarding valuations for tax purposes
Angstadt, Brian	Senior Manager	1/29/2021	Tax Modeling	0.50	Review of taxable income models
Angstadt, Brian	Senior Manager	1/30/2021	Tax Modeling	2.00	Review of taxable income models
Daniel, Russell	Partner	1/31/2021	Tax Modeling	0.70	Review of taxable income models
Angstadt, Brian	Senior Manager	2/1/2021	Tax Modeling	0.50	Internal Discussion w/ T Stockdale on valuations for tax purposes
Hughes, Laura Michael	Manager	2/1/2021	Tax Modeling	1.00	Internal Discussion w/ A McNaull on taxable income models
McNaull, Amberley	Senior Associate	2/1/2021	Tax Modeling	1.00	Internal Discussion w/ LM Hughes on taxable income models
McNaull, Amberley	Senior Associate	2/1/2021	Tax Modeling	3.00	Preparation of taxable income models
Stockdale, Thomas F.	Senior Manager	2/1/2021	Tax Modeling	0.50	Internal Discussion w/ B Angstadt on valuations for tax purposes
Stockdale, Thomas F.	Senior Manager	2/1/2021	Tax Modeling	1.70	Research valuation of inventory for tax purposes

Angstadt, Brian	Senior Manager	2/3/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, T Coyne, and A McNaull (GT) regarding taxable income models
Coyne, Thomas Peter	Senior Manager	2/3/2021	Tax Modeling	1.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, B Angstadt and A McNaull (GT) regarding taxable income models
Daniel, Russell	Partner	2/3/2021	Tax Modeling	1.30	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); T Coyne, B Angstadt, and A McNaull (GT) regarding taxable income models
McNaull, Amberley	Senior Associate	2/3/2021	Tax Modeling	2.00	Preparation of taxable income models
McNaull, Amberley	Senior Associate	2/3/2021	Tax Modeling	1.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, T Coyne, and B Angstadt (GT) regarding taxable income models
Angstadt, Brian	Senior Manager	2/4/2021	Tax Modeling	2.00	Review of taxable income models
Lohmann, Brianna	Associate	2/4/2021	Tax Modeling	1.00	Preparation of taxable income models for state income tax items
McNaull, Amberley	Senior Associate	2/4/2021	Tax Modeling	1.50	Preparation of taxable income models for state income tax items
Angstadt, Brian	Senior Manager	2/5/2021	Tax Modeling	0.50	Review of taxable income models for state income tax items
Beck, Michael D	Senior Manager	2/5/2021	Tax Modeling	2.00	Research state apportionment for taxable income models
McNaull, Amberley	Senior Associate	2/5/2021	Tax Modeling	1.50	Preparation of taxable income models for state income tax items
Beck, Michael D	Senior Manager	2/6/2021	Tax Modeling	1.50	Research state apportionment for taxable income models
Angstadt, Brian	Senior Manager	2/8/2021	Tax Modeling	0.50	Internal Discussion w/ C Cordonnier on accounting methods for tax purposes
Angstadt, Brian	Senior Manager	2/8/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, T Coyne, LM Hughes, and A McNaull (GT) regarding taxable income models
Cordonnier, Caleb Michael	Senior Manager	2/8/2021	Tax Modeling	0.50	Internal Discussion w/ B Angstadt on accounting methods for tax purposes
Coyne, Thomas Peter	Senior Manager	2/8/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, B Angstadt, LM Hughes, and A McNaull (GT) regarding taxable income models
Daniel, Russell	Partner	2/8/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); B Angstadt, T Coyne, LM Hughes, and A McNaull (GT) regarding taxable income models
Hughes, Laura Michael	Manager	2/8/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, B Angstadt, T Coyne, and A McNaull (GT) regarding taxable income models
McNaull, Amberley	Senior Associate	2/8/2021	Tax Modeling	3.00	Preparation of taxable income models - SALT, FMV, CAPEX, and method change
McNaull, Amberley	Senior Associate	2/8/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); R Daniel, B Angstadt, T Coyne, and LM Hughes (GT) regarding taxable income models
Angstadt, Brian	Senior Manager	2/9/2021	Tax Modeling	0.50	Preparation of taxable income models - SALT, FMV, CAPEX, and method change
Angstadt, Brian	Senior Manager	2/9/2021	Tax Modeling	1.00	Review of taxable income models - SALT, FMV, CAPEX, and method change
Angstadt, Brian	Senior Manager	2/10/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); J DelConte (Alix Partners); J Turner and T Melvin (PJT Partners); R Werth, LM Hughes and A McNaull (GT) regarding taxable income models

Hughes, Laura Michael	Manager	2/10/2021	Tax Modeling	1.00	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); J DelConte (Alix Partners); J Turner and T Melvin (PJT Partners); R Werth, B Angstadt and A McNaull (GT) regarding taxable income models
McNaull, Amberley	Senior Associate	2/10/2021	Tax Modeling	0.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); J DelConte (Alix Partners); J Turner and T Melvin (PJT Partners); B Angstadt, LM Hughes and A McNaull (GT) regarding taxable income models
Werth, Raymond J	Partner	2/10/2021	Tax Modeling	0.50	Teleconference w/J Lowne (Purdue); L Altus and T Matlock (Davis Polk); J DelConte (Alix Partners); J Turner and T Melvin (PJT Partners); R Werth, B Angstadt, and A McNaull (GT) regarding taxable income models
Alex, Harrison	Associate	3/2/2021	Tax Modeling	0.50	Preparing analysis of time incurred
Angstadt, Brian	Senior Manager	6/14/2021	Tax Modeling	0.50	Review of taxable income models prior to call
			<b>TOTAL HOURS</b>	<b>61.9</b>	

**EXHIBIT D2**

**DETAILED TIME ENTRIES**

**(Project Category: Exit Structure Analysis)**

Employee Name	Title	Date of Service	Project Category	Hours Charged	FINAL NARRATIVE
Angstadt, Brian	Senior Manager	4/19/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); J Lowne; and R Daniel and R Werth (GT) to discuss exit structure
Daniel, Russell	Partner	4/19/2021	Exit Structure Analysis	0.60	Call w/T Matlock, L Altus (Davis Polk); J Lowne; and B Angstadt and R Werth (GT) to discuss exit structure
Werth, Raymond J	Partner	4/19/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); J Lowne; and R Daniel and B Angstadt (GT) to discuss exit structure
Alex, Harrison	Associate	6/17/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); and R Werth, B Angstadt and J Dodson to discuss exit structure
Angstadt, Brian	Senior Manager	6/17/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); and R Werth, J Dodson, and H Alex to discuss exit structure
Dodson, Jeffrey C	Manager	6/17/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); and R Werth, B Angstadt and H Alex to discuss exit structure
Werth, Raymond J	Partner	6/17/2021	Exit Structure Analysis	0.50	Call w/T Matlock, L Altus (Davis Polk); and B Angstadt, J Dodson, and H Alex to discuss exit structure
Alex, Harrison	Associate	6/23/2021	Exit Structure Analysis	0.70	Analyze exit structure
Angstadt, Brian	Senior Manager	6/23/2021	Exit Structure Analysis	0.50	Analyze exit structure
Coyne, Thomas Peter	Senior Manager	6/23/2021	Exit Structure Analysis	1.00	Analyze exit structure
Angstadt, Brian	Senior Manager	6/24/2021	Exit Structure Analysis	3.00	Analyze exit structure
Angstadt, Brian	Senior Manager	6/25/2021	Exit Structure Analysis	1.00	Analyze exit structure
Coyne, Thomas Peter	Senior Manager	6/25/2021	Exit Structure Analysis	0.50	Analyze exit structure
Daniel, Russell	Partner	6/27/2021	Exit Structure Analysis	0.50	Analyze exit structure
Angstadt, Brian	Senior Manager	6/28/2021	Exit Structure Analysis	1.00	Analyze exit structure - email analysis
Alex, Harrison	Associate	6/30/2021	Exit Structure Analysis	0.50	Analyze exit structure - analysis of liquidations
Angstadt, Brian	Senior Manager	6/30/2021	Exit Structure Analysis	1.50	Analyze exit structure - analysis of liquidations
Angstadt, Brian	Senior Manager	6/30/2021	Exit Structure Analysis	0.50	Analyze exit structure - analysis of liquidations
Dodson, Jeffrey C	Manager	6/30/2021	Exit Structure Analysis	1.00	Analyze exit structure - analysis of liquidations
			<b>TOTAL HOURS</b>	<b>15.3</b>	

**EXHIBIT D3**

**DETAILED TIME ENTRIES**

**(Project Category: Engagement Services)**

Employee Name	Title	Date of Service	Project Category	Hours Charged	FINAL NARRATIVE
Angstadt, Brian	Senior Manager	3/1/2021	Engagement Management	2.00	Preparation of employment application and disclosures
Angstadt, Brian	Senior Manager	3/3/2021	Engagement Management	0.20	Update employment application for additional information
Angstadt, Brian	Senior Manager	3/4/2021	Engagement Management	0.20	Update employment application for additional information and send draft to attorneys
Angstadt, Brian	Senior Manager	3/10/2021	Engagement Management	1.00	Updated employment application for additional information
Angstadt, Brian	Senior Manager	3/11/2021	Engagement Management	0.50	Updated employment application for additional information
Gillett, Julie Ann	Associate	3/11/2021	Engagement Management	3.00	Preparation of creation of disclosure table for the court
Angstadt, Brian	Senior Manager	3/12/2021	Engagement Management	0.50	Finalize employment application for review
Werth, Raymond J	Partner	3/12/2021	Engagement Management	0.50	Reviewed and revised my declaration in support of Grant Thornton's employment application
Angstadt, Brian	Senior Manager	3/30/2021	Engagement Management	0.50	Review final declaration prepared by attorneys
			<b>TOTAL HOURS</b>	<b>8.4</b>	